



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, १६ अक्टूबर, १९७४/२४ आश्विन, १८९६

GOVERNMENT OF HIMACHAL PRADESH

LOCAL SELF GOVERNMENT DEPARTMENT

NOTIFICATION

Simla-2, the 20th September, 1974

No. LSG-C (9)-26/74.—Whereas the Municipal Corporation of Simla, decided in its resolution No. 6 of special meeting No. 3, held on 18-6-1974, to revise the present Octroi Schedule published with the erstwhile Punjab Government notification No. 1961-C-55/18790, dated the 7th April, 1955, the State Government of Himachal Pradesh, in exercise of the powers conferred on it by sub-section 8 of section 61 of the Himachal Pradesh Municipal Act, 1968 (Act No. 19 of 1968), is pleased to notify the imposition of revised Octroi Schedule as hereinafter appearing within the Municipal Corporation of Simla and it will take effect from 1st October, 1974. These rates which were notified *vide* Punjab Government notification No. 1961-C-55/18790, dated the 7th April, 1955, as subsequently amended shall cease to have effect with the enforcement of the revised schedule.

A tax called Octroi (without refunds) on the gross weight of consignments including packing, drums and other articles used in packing, or on the cost of consignments and a tax on animals per tail or on other articles by number at the rates shown in the schedule

appended below imported by rail or road into the limits of the Municipal Corporation of Simla but subject to the following provisions:—

- (1) If any article, not specifically mentioned in this Schedule falls under more than one item, the Octroi (without refunds) shall be charged under the item carrying the highest rate.
- (2) 'Octroi' means a cess on the entry of the goods into the Municipal Corporation for use, consumption or sale therein.
- (3) The tax shall not be levied on:—

LIST OF EXEMPTION FROM OCTROI

(A) ARTICLES BELONGING TO GOVERNMENT

1. Necessaries (not being articles of food or drink), equipment and clothing imported by officers in command of troops or Air Force units for the use of their men and followers, and grain and green fodder imported for consumption by horses, mules or other animals maintained as part of their military equipage by any person in military or Air Force Service; provided that such grain or fodder is certified by the Commanding Officer to be imported for bonafide public purposes.

2. All road-making material such as timber, stone, ballast, coaltar, steel, bitumen, sand, cement, shingle and bricks for soling coats and coal and other fuel used in steam road-rollers or for melting coaltar imported by the Government of India or by any Local Government or by any local authority (including a Cantonment authority) or by contractors for use on the roads maintained by the Public Works Department of Government or any local authority (including a Cantonment authority) if accompanied by certificate signed by a Gazetted Officer of the Government Department or by the President, Executive Officer or Secretary of the local authority concerned that such articles are required for road-making only.

3. Arms of any sort imported by Government.

4. Articles imported by the Police Department, in connection with criminal cases; provided that the articles are accompanied by a certificate signed by a Police Officer not below the rank of a Sub-Inspector.

5. Ammunition, military stores (not being articles of food and drink) and equipment and articles of Police uniforms and equipment and equipage of Police Radio Service; provided that each consignment is certified by the Officer Commanding in the case of Army Stores and by the Superintendent of Police in the case of Police stores that the consignment is the property of Government in the Defence Police Department.

6. Articles imported for the purpose of Government Air Raid Precaution measures, provided these are accompanied by a certificate from a Gazetted Officer of the Department.

7. Articles, stores and equipment used for health purposes belonging to Health Department of Government and local Bodies; provided that each consignment is accompanied by a certificate from a Medical Officer of the Health Department that it belongs to Government or local bodies.

N.B.—Equipment will not include articles like office furniture and stationery.

8. Food grains brought from abroad (from outside India) by Government for internal distribution; provided each consignment of such foodgrains is certified by the District Controller, Food and Supplies, or the District Food and Supplies Controller, or the District Food and Supplies Officer or the Assistant Food and Supplies Officer that it is the property of Government in the Civil Supplies Department.

9. Printed forms used in the Offices of Government and local authority; provided each such consignment is accompanied by a certificate from a responsible officer of the Government Department or the local authority, concerned.

10. Printed forms and other election material like ballot-boxes/ballot papers, locks, hammers, punches and bags etc., connected with the general elections to the State and Central Legislatures, elections to local authorities, and Panchayats; provided these are accompanied by certificates signed by a Gazetted Officer of the Department concerned to the effect that the forms are the property of Government.

11. Supplies and services of the joint-enterprise started by the Government of India for the vaccination of children against tuberculosis; provided such consignments are accompanied by a certificate from a responsible officer of the joint enterprise that consignments in question are the property of the said enterprise.

12. All young plants for transplanation on roadsides, imported by the Public Works Department, Forest Department and local bodies, if accompanied by a certificate from a responsible officer of the Department concerned or of the local authority that the plants are meant for transplanation on roadsides within Municipal area concerned.

13. Government property accompanying Government servants on tour in connection with their official duties; provided it is certified to the satisfaction of the Octroi staff on duty.

14. Exhibits, films, publicity literature or other equipment (in use) imported for propaganda work or for instructional purposes belonging to any department of the Central or the State Government or to any semi-official concern like University, Red Cross Society, Municipality, District Board, Corporation, subject to the production of a certificate from a responsible official of the Department for institution or agency concerned.

15. Railway stores and materials required for use on a Railway, whether in constructing, maintaining or working, the same and not removed outside the Railway boundaries, but not including stores imported for purchase or consumption by Railway employees or stores with which a Railway Co-operative Store is stocked for sale to members.

16. All articles which are the property of the Union Government, except those which were liable to Octroi duty prior to 1st April, 1937.

17. Chemicals such as killoptera, gammexene smoke, killoptera and gammaxene dust imported by the Civil Supplies Department for disinfection of foodgrains; provided each consignment is accompanied by a certificate from a Gaetted Officer of the Department that such chemicals are the property of Government in the Civil Supplies Department.

18. In case where a Municipal Committee collects Octroi for a cantonment authority as well as for itself, goods belonging to Government, if accompanied by a certificate from a gazetted officer of the Department that the goods are the property of Government and are intended for use only within the limits of the Cantonment.

19. Goods belonging to Ambassadors, High Commissioners, Deputy High Commissioner and other personages holding deplomatic ranks with the Government of India.

20. Stores consisting of arms, ammunition, uniforms or cloth for uniform intended for use by the National Cadet-Corps; provided each consignment of such stores is certified by a responsible officer of the National Cadet-Corps that the property belongs to the said institution.

21. Spraying and laboratory equipments, trucks and jeeps, D.D.T. and antimalaria drugs, received by the District Medical Officer of Health of all districts in H.P. including Malariologist of Government; provided it is certified by them that these supplies have been received from the Technical Co-operation Administration through the Government of India under the National Malaria Control Programme.

22. Material imported by the Tube-well Divisions of H.P. Government for use on Government works; provided that each consigmrnt is accompanied by a certificate

signed by a gazetted officer of the Irrigation Department that it belongs to Government.

23. Personal household and professional effects of the personnel of the Technical Co-operative Mission certified by the head of group of the said Mission to belong to a member of the Mission.

24. Articles, stores and equipment (other than furniture and stationery) of the local bodies and Government for being used in Government Hospitals, Dispensaries, Medical Colleges, Government laboratories, farms, Veterinary hospitals, Government Livestock Farm, all clinics *i.e.* T.B. Clinics, Dental Clinics and Primary Health Centres and office of the Malaria Officer in the State Clinics attached to the H.P. College of Veterinary Science and Animal Husbandry, Veterinary Hospital, Simla Veterinary Hospital and rural and subsidized Ayurvedic, Unani, civil dispensaries and the Rinderpest Eradication Officer, H.P. in connection with the mass scale vaccination and inoculation of cattle against the rinderpest disease and are certified by any of the following officers to belong to a local body or Government and are required for use in any of the institutions specified above:—

- (1) Chief Medical Officer of the District.
- (2) District Medical Officer of Health.
- (3) Deputy Director of Animal Husbandry, Himachal Pradesh.
- (4) District Animal Husbandry Officer.
- (5) Principal, Medical College, Simla.
- (6) Superintendents of Ripon and Snowdon Hospitals.
- (7) Medical Superintendent, Government T.B. Sanatorium, Tanda, District Kangra.
- (8) Medical Superintendent, Lady Reading Hospital, Simla.
- (9) Doctor Incharge, Harding Sanatorium, Dharampur.
- (10) Assistant Director, Malariology Health Department, Himachal Pradesh.
- (11) Organizing Medical Officer, B.C.G. Campaign, Himachal Pradesh.
- (12) District T.B. Officer.

25. Material for distribution to local works in connection with the Uhl River Hydro-Electric Project and certified by the Executive Engineer concerned of the State Electricity Board to belong to Government to be required for the said purpose.

26. Undermentioned stores and articles and equipment of State Government in connection with National Extension Service and Community Development Blocks; provided each consignment is accompanied by a certificate signed by the Block Development Officer of the National Extension Service or the Community Development Block concerned, as the case may be, that it is the property of the Government and is required for use in the said block:—

- (1) Radios.
- (2) Agricultural tools and implements.
- (3) Audio-Visual Equipments, including projectors and generators,
- (4) Medicines.
- (5) Sewing Machines.
- (6) Gramophone machines and records.
- (7) Office furniture and stationery.
- (8) Insecticides and pesticides.
- (9) Dust gun powder, bucket, pump, plunger, duster, pruning knife, tarphali secateur, food sprays.
- (10) Equipment and supplies for veterinary hospitals.
- (11) Equipment and clothing for civil dispensaries and health centre.
- (12) Agriculture seeds and fertilizers.
- (13) Jeeps, station-wagons, trailers, motor parts, road graders, bulldozers and their parts and road-making equipment.

(14) Loud-speaking equipment.

(15) Typewriters and duplicating machines.

27. Articles of records, furniture and other equipment of Government offices at the time of their shifting from one place to another.

28. Radio-sets and accessories; provided each consignment is accompanied by a certificate signed by the District Public Relations Officer concerned to the effect that these radio-sets and accessories are meant for distribution in the rural areas under the Community Listening Scheme

29. Stores of the Irrigation Department to execute Government works relating to Sutlej-Beas Link, Flood Drainage schemes; provided each consignment is accompanied by a certificate from a gazetted officer of the Department to the effect that these stores are for use on the said works only.

30. Material and articles imported by Government in connection with census operation; provided that the consignment is accompanied by a certificate signed by a responsible officer of the Department concerned.

31. Samples imported by Government and local bodies for inspection and return on the production of certificate at the time of import signed by the responsible person of the department concerned.

32. Articles belonging to the Director General of Securities and of the organisation under the Director General of Securities namely S.S.B., I.T.B.P. and Home Guards on the production of a certificate at the time of import signed by an officer of the Department concerned:

(1) Arms and ammunition.

(2) Uniforms and cloths meant for uniforms.

(3) Other miscellaneous stores which are used for Securities/Defence purpose.

33. Stores and equipment imported by the office of Director of Intelligence Bureau in connection with the Security of border areas and for investigation purposes on the production of a certificate by a gazetted officer at the time of import.

34. The goods imported by the A.O.C. Officers shop, Simla on the production of certificate signed by the in charge of the shop that it belongs to the A.O.C. Officers shop.

(B) MISCELLANEOUS ARTICLES

1. Bonafide personal and household belongings of persons coming to take up their residence in a Municipality and bonafide personal luggage of travellers.

2. Chemicals used as fertilizers, such as sodium nitrate, etc. Imported for agricultural purposes and certified as such by a officer of the Agriculture Department, Horticulture Department and Plant protection officer and other allied branches of Agriculture Department.

3. Gold or silver, bullion and coin.

4. Printed books (including news papers).

5. Stamps, stamp paper and petition paper.

6. Head-loads of fuel, grass and brushwood.

7. Goods imported by rail and re-booked or exported without delivery having been taken or without being removed from the railway premises.

8. Salt (where it was not being taxed before the 1st April, 1937).

9. Hand-woven cloth made from hand-spun yarn.

10. Hand-spun yarn.

11. Examination question papers and answer books.

12. Goods prepared by, and belonging to the Industrial Homes for refugees approved by the Rehabilitation Department; provided that the consignments are accompanied

with a certificate signed by the President, Secretary, or the organising Secretary of such Industrial Home.

13. Goods belonging to the World Health Organisation and the personal effect of the personnel employed by it; provided such consignments are accompanied by a certificate from a responsible officer attached to the team under the organisation that consignments in question are the property of the said Organisation or form a part of the personal effects of any member of the Organisation.

14. Articles exported by rail from the limits of the Municipality and reimported by rail without delivery having been taken on the production of sufficient proof by the sender or in the case of a Government Department after delivery has been taken but returned to the sender if a certificate to this effect is produced from a competent authority in the Department.

15. Articles of dowry accompanying the bride.

16. Articles imported in connection with the mourning ceremony.

17. Stores imported by Indian Red Cross Society, St. John Ambulance or by any registered charitable institution.

18. Sweets, other edibles, and bhaji for immediate personal use not exceeding five kg. in weight per person,

19. Earth and chichra leaves and leaves of sal, dhak and taur.

20. Any other articles considered necessary by a municipality taking into consideration local conditions and approved by Government.

21. Gift commodities, supplies and equipment in parcels or otherwise bearing the mark "care" when imported by or on behalf of Co-operative for American Remittances to Europe Inc. for its official use. The importer shall satisfy the municipal authorities that the contents of parcels are purely for the official use of the Co-operative and these are not meant for sale at any stage.

22. Gift commodities like foodgrains, foodstuffs including milk powder, processed foodstuffs, multi-purpose foods, drugs and medicines, multivitamin tablets, hospital equipment and supplies, agricultural implements and such other supplies received from foreign countries as would be acceptable to the Government of India for free distribution by relief organisations approved by the Union or the State Government; provided that the organisation concerned satisfies the municipal authorities that the consignments in question contain gift commodities meant for free distribution gift consignment received under the Indo-U.S. Agreement.

23. Chaff-cutters, cane-crushers and rollers thereof, and karahas (pans) which are used as agricultural implements; provided that each consignment is accompanied by a certificate signed by any of the undermentioned officers of the State Agriculture Department that these are used for agricultural purposes:—

(i) The Deputy Director of Agriculture.

(ii) The District Agricultural Officer.

(iii) The Agricultural Engineer (boring).

Note.—The term "agricultural implements" means implements which are used for cultivating fields, irrigation, chaffing, crushing, sowing, boring, harvesting, thrashing, spraying and dusting of crops.

24. Goods belonging to the National Small Industries Corporation, limited, New Delhi, when sold through their sale-vans, provided that a certificate signed by the Development Officer of the National Small Industries Corporation, New Delhi, is furnished to the effect that the goods belong to the said Corporation and are intended to be sold on "no profit basis".

25. Jewellery of all kinds made of gold, silver, precious stones or imitation.

26. All hand-woven articles such as darries, kheses, bed-covers etc.
27. (i) Charkkas of all types, *e.g.* traditional charkha, box charkha and amber charkha.
(ii) Spare parts of the various types of charkhas including carding implements, silver-marking attachment and flute rollers, etc.
(iii) Handlooms used for the production of hand-spun, hand-woven cloth.
28. Chaff-cutters and their parts, cane-crushers and their parts, karahas, (juice boiling pans) and other agricultural implements, *viz.* harrows, cultivators, drags, levellers plant protection equipment, planters, harvesting machines and implements, diggers. (potato diggers, groundnut diggers, etc.) thrashing machines, weeders, manure spreaders and screeners, grain cleaners and graders, water lifts. *viz.* persian wheels and other agricultural implements and the parts of all these agricultural implements and machines.
29. Under-mentioned goods of an institution which is a branch of an organisation certified by the Khadi and Village Industries Commission:—
(i) all descriptions of cloth and fabrics woven on handlooms in India from hand-spun cotton, silken or woollen yarn;
(ii) all hand-spun cotton, silken or woollen yarn produced in India;
(iii) flags, bags, hosiery, shirts and other articles made of such cloth or fabrics or yarn;
(iv) charkhas, dhunkies and other accessories used in the Khadi Industry;
(v) cotton (rui and kapas); and
(vi) dystuffs used in dying and printing Khadi.
30. Sugarcane for sale to sugar factories situated outside the municipal limits.
31. Neera (date palm juice), palm gur and palm sugar.
32. Circus goods including animals, etc; provided a certificate is produced by the Manager of the circus concerned to the effect that the goods, etc., are the property of the circus.
33. Material, equipment, etc. in connection with the exhibitions organized by the Khadi Ashram; provided a certificate is produced from the Manager of Khadi Exhibition, to the effect that such material is imported for exhibition only.
34. Pumping-sets including electricity-operated ones.
35. All buildings material for construction of a Harijan colony; provided that it is certified by the District Welfare Officer that material imported shall be used entirely for the construction of the said colony.
36. Beekeeping equipment belonging to the All-India Khadi and Village Industries Board and Government.
37. Juice-boiling pans (karahas) and cane-crushers, accessories belonging to the Nahan Foundry (P), Ltd., Nahan; provided a certificate signed by the General Manager of the said Foundry is produced to the effect that the goods belong to the said Foundry.
38. Left and only left shoe of the pair marked "sample" inside and outside the sole thereof in bold letters.
39. Gas Cylinders (empty).
40. Niyara including ghuthali, kach and sodh improted by niyarias.
41. Post parcel.
42. Goods belonging to United Nations children Fund and Projects organisation in India and other recognised aid organisation.
43. Shepherds goats and sheep, gujjars' buffaloes passing through the Municipal Corporation area.
44. Publicity material etc. in connection with Family Planning.

45. Raw-material, capital equipment and building material imported within the limits of Local Bodies/Municipal Committee/Corporation as well as on finished products by the New Small Scale Industries on the production of eligibility certificate from the Director of Industries or any other officer authorised by the Director of Industries in this behalf.

Amount of octroi less than 3 paise should be ignored and 3 paise and above should be charged as 5 paise.

SCHEDULE

S. No.	Description of Articles	Rate	
		(Per qtl.) Rs. P.	<i>Advalorem</i> Rs. P.
1	2	3	4
<i>Class I.—Articles of food and drink for men and animals.</i>			
1.	All grains, their flour and pulses including seal, pulses including seal, dharou, rice, paddy, except suji, maida, rawa and nishasta.	0.25	
2.	Suji, maida, rawa and nishasta and parched grains including those coated with gur, sugar and saker.	2.00	
3.	Sugar refined sugar i. e. white or crystalized sugar icing sugar, candy, sugar loaf (misri), sugar in tins, canes, bottles, boxes including sugar cubes.	3.00	
4.	Sugar not otherwise specified including gur, sakar, minja, talauncha, molasses, rab, shira, and sugarcane juice and desi sugar.	1.00	
5.	Eggs, gamebirds, bacon, ham, meat and poultry not bottled or canned.	12.00	
5A.	Fresh fish and piggery.	7.00	
6.	Tea of all kinds including tea dust, tea leaves and tea stalks.	8.00	
7.	Ice.	0.50	
8.	Ghee and Butter including khoa and cream (Fresh or tinned).	6.00	
9.	Hydrogenated oils used as substitute of ghee.	6.00	
10.	Vegetable oils, oil dust (mail a crude form of vegetable oil).	4.00	
11.	Fresh milk, skimmed or unskimmed.	10.00	
12.	betel leaves.	16.00	
13.	Confectionary, sweet meats, biscuits, coffee tinned, milk, milk powder, jams, pickles (canned bottled or otherwise), preserved fruits, honey, macroni and such groceries (including flour rice), oilman's stores and preparations of food and drink as are not otherwise scheduled, yeast and Golakas.		0.04 per rupee.
13-A.	Articles of light refreshment like aerated waters (including Coca Cola and Vimto).		0.04 rupee.
13-B.	All Sweets prepared from Gur.	7.00	
14.	Desi achar and desi murabba.	4.00	

1	2	3	4
15.	Bread (double roti).	4.00	
16.	Potatoes, Potato sedes, sweet potatoes (for table use or seeds), green ginger, garlic, singhara, arbi, kachaloo, halwa kaddu, petha, dried onions and other fresh vegetables not specified elsewhere, but including water-melon Kharbuza, tomato, nashpati, amrood, aroo and ber.	0.50	
17.	Sugarcane, turnip, radish, cocumber (kheera), kakri, tar and carrot (gajar).	0.50	
17-A.	Sugarcane for sale to sugar factories within municipal limits.	0.25	
18.	All kinds of dried fruits and dried vegetables, dry dates (not scheduled elsewhere), including mushrooms (Khumb, dhangries and guchhies) and all kinds of nuts and their kernels except those specified elsewhere in the schedule.	10.00	
19.	Pistachi nuts or pista, kernels of almonds and akhrot-ki-giri including chaarmaghs.	10.00	
20.	Groundnuts or moongphali, (a) peas only without shell, (b) pod and peas (with shell).	1.00	
21.	Fresh fruits including bananas and green coconut and other than those specified elsewhere.	2.00	
21-A.	Galgai, green amla, Lasuras, sour lime, dheou, delas, unripe and ripe desi mangoes and daroos.	1.00	
22.	Papar, barri, sevinyan, starch and phulwari	7.00	
23.	Articles of grocery (Karyana) not specified elsewhere and soap chips.	6.00	
24.	Seeds of vegetables, fruits, flowers, ornamental shrubs and trees.	6.60	
24-A.	Domnut seed.	0.50	
24-B.	Seedlings and sapplings of vegetables, fruits, flowers or ornamental shrubs and trees.	3.00	
25.	Cotton seeds, oil seeds and fodder seeds and seeds of green manuring crops like san hemp.	0.50	
26.	Oil cakes	0.50	
27.	Bhusa, bran (choker), fodder including green fodder (except on headloads).	0.25	

Class II.—Tobacco, alcoholic liquors and other intoxicants.

28.	Tobacco manufactured including tobacco leaves and ropes.	3.00	
29.	Cigars.	25.00	
29-A.	Cigarettes.	25.00	
29-B.	Biries.	10.00	
30.	Zarda, snuff, scented tobacco.		0.06 per rupee.
31.	All kinds of foreign and country liquor.		0.03 per rupee.
32.	Bhang.	5.00	
33.	Opium.	5.00	
34.	Charas.	5.00	
35.	All other intoxicating drugs not specified above	5.00	

1	2	3	4
<i>Class III.—Animals for sale or consumption.</i>			
36.	Sheep, goats and other quadrupeds not specified elsewhere.	0.75	per tail.
37.	Horned cattle, camels, horses, mules and donkeys.	2.00	per tail.
<i>Class IV.—Commercial heavy chemicals, chemicals, medicines, drugs, spices, gums and incenses.</i>			
38.	Heavy commercial chemicals like sulphur, refined soda caustic, soda potash, naphthalene balls, acids, bleaching powder, carbonate including potassium and sodium carbonate, bicarbonate and ammonia calcium, zinc, magnesium chloride and soda sillicate, disinfectants like phenyle, cresol, isol, liquid chlorine, soda ash, or washing soda (Dhobi soda) and photo chemicals.	3.00	
38-A.	Crude saltpetre, crude sulphur, sulphur ores, rubber chemicals and other ores of chemicals not specified elsewhere.	3.00	
39.	All kinds of chemicals, allopathic and homoeopathic medicines and drugs, including essences, tinctures, rooh kewra and other medicinal preparations not otherwise specified and distilled water.	30.00	
39-A.	All kind of gases.	3.00	with cylinder.
40.	Unani and ayurvedic medicines and drugs not otherwise specified including harmal, dhup, agarvati, loban and similar herbs, roots, leaves, flowers and seeds used as incense and poppy seeds.	6.00	
41.	All kinds of species including dhania and dry chillies except those specified below.	6.00	
41-A.	Anardana, imli, haldi, sonf, scwa, ajwain, methi seed and amchoor.	5.00	
42.	All kinds of gums	6.00	
<i>Class V.—Textiles and manufactured articles of dress.</i>			
43.	Kapas (raw cotton)	0.50	
44.	Ginned cotton	1.00	
45.	Raw wool and animal hair	1.00	
45-A.	Wool tops, carbed and finished wool	1.00	
46.	Cotton thread whether twisted or otherwise	5.00	
47.	Knitting wool, woolen thread	15.00	
48.	Silk yarn or thread and chamki, mercerized cotton yarn.	10.00	
49.	Silk and artificial silk piece goods, velvets and woolen pece goods, tericot, teriwool, teriylene.	15.00	
50.	Cotton and linen piece goods including niwar, cotton towels, bed sheets, cotton saries and dhoties.	10.00	

1	2	3	4
51.	Harberdashery, drapery, hoisery including furs, boot laces, hats, carpets, blankets and ready made clothes except those specified elsewhere and paper bags.	15.00	
52.	Munj loose, jute, coir, patha, dib and other fibres (and articles made thereof), including cotton waste, gunny bags, tats, hessian cloth except those mentioned against No.109, jharu and bamboo baskets, wood wools and chhikoo (pine canes).	1.00	
53.	Canvas tents, old and new tar oauline, book binding cloth, tracing cloth, tonga and motor head cloth.	15.00	
54.	Condemned and old clothes made of linen, cotton or wool, blankets, tarpauline, ground sheets, durries tents unserviceable chholdaries, canvas bags, boots, saddlery and similar condemned military equipment not in good condition and leather scrap.	5.00	
55.	Gold and silver lace, wire and thread gota, kanari, lamia, silma, sitara (imitation or real) Kalabtun, Kaiun.	40.00	

Class VI—Articles of general merchandise, toilets, perfumery, lighting and washing.

56.	Articles of toilets including lifebuoy soap, perfect medicated soap and nahan soap, perfumery and dandasa, sanitary towels, looking glass.	20.00	
57.	Articles of general merchandise including albums, metal photo frames, photo posters, publicity hand bills, posters, picture, cinema goods, calendars and umbrellas.	15.00	
58.	Articles of lighting and heating (except electric goods) and their accessories including lamps, stoves, candles and wax.	12.00	
59.	Matches.	7.00	
60.	Sajji, soap nuts, retha Kishta, and soapstone	1.00	
61.	Other washing soap (including monkey brand soap, sunlight soap, vim and lux flakes), alum saltpetre, refined potash, epsom salts, sodium bicarbonate and other saline substances used in washing clothes, floors and utensils.	4.00	
61-A.	Carbide of calcium.	2.00	

Class VII.—Scientific apparatus, instruments of music and emusement

62.	All kinds of apparatus, instruments and equipments used in photography and cinematographic films including X-Ray plants.	40.00	
63.	Cinematographic films	40.00	

1	2	3	4
64.	All kinds of scientific, mathematical, optical, surgical and dentistry, instruments and equipment including telephonic, telegraphic and televisional apparatus and goods including surgical cotton.	0.04	per rupee.
65.	Bandages.	0.04	per rupee.
66.	Watches, watch glasses, watch chains and spare parts thereof including clocks and their parts.	0.04	per rupee.
67.	All musical instruments including radio sets and their spare parts, gramophone and its parts.	0.04	per rupee.

Class VIII—Electric Goods

68.	All kinds of electric goods not specified elsewhere in the schedule such as refrigerator, electric fan, heater iron, including their spare parts, wire, plug, bulb, switch, meter, holder, shade, cables, both insulated or otherwise, earthen, and porcelain insulators, alternators, rotary convertors, control gears and their parts, glass wool, conduit pipe, electric engines, electric motor, boiler and cooler.	15.00
69.	Electric casing and capping including blocks and gutties.	2.00

Class XI—Sports, games and toys.

70.	Articles used for sports and games both outdoor and indoor, and toys of all kinds.	15.00
70-A.	Clay toys, coloured and unpolished	1.00

Class X—Stationery and paper.

71.	All kinds of stationery such as ink, pen, fountain pen, rubber, eraser, bottle, gum, pin, tag, laces, punch, clip, file board, school chalk, fly cover, nib, lead for pencil, pencil, note paper, envelope, rubber or steel stamp, stamp-stand, ink-pot including earthen ink posts, blotting paper, slate, takhti, copy book, note book, diary register, bahis. forms except those exempted, typewriters, duplicating machines, accessories and spare parts thereof, roller composition and blocks.	8.00
72.	All kinds of blank paper,	5.00
73.	Waste paper, paste, mill-board, straw-board and card board packings.	4.00

Class XI—Leather, Rudder, Canvas and articles made thereof.

74.	Raw hides, skins, flashings, natural bones and natural guts.	2.00
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75.	Dressed hides and manufactured leather.	8.00	
76.	Saddlery, boots, shoes, leather, clothes and other articles made of leather, furcark, canvas and skins of animals fit for use as mats or rugs including plastic goods.	10.00	
77.	All kinds of articles made of rubber, alkathine, pollythine and tyres and tubes used in vehicles.	10.00	
78.	Raw rubber.	2.00	
78-A	Old and unserviceable rubber goods and scrap	3.00	
79.	Rubber solution.	8.00	

Class XII—Metals and articles made of metal except articles under Class XIII.

80.	Iron, iron sheets, galvanized iron, sheets, bars, pipes, including G.I. pipes, griders, rails round, iron angles and tees.	1.50
81.	Iron scrap, iron slag, iron dust and metallic ores, not otherwise specified.	1.00
82.	Sheets, bars of all other metals like brass, copper, bronze, zinc, lead, tin and German silver and stainless steel.	6.00
82-A.	Scraps of all metal other than iron including broken utensils.	2.00
83.	Wire and wire ropes.	4.00
84.	Articles made of iron or galvanized iron, hose pipes, pots and pans, bath tubs, buckets, trunks, suitcases, hand pumps, handles including iron weights and dumbles.	5.00
85.	Articles and utensil made of other metals exclusively or of alloys including moradabadi, brass caps of hand pumps, aluminium wares, German silver wares and EPNS wares, pressure cooker.	10.00

Class XIII—Machinery.

86.	All kinds of machinery including agricultural, industrial and other kinds of machinery not specified elsewhere nad their spare parts.	2.00
87.	Vehicles: (a) New Tractors	50.00 per vehicle.
	(b) New motor cars, lorries and trucks	50.00 per vehicle.
	(c) New motor cycle without side car	15.00 per vehicle.
	(d) New motor cycle with side car	20.00 per vehicle.
	(e) New cycles, new tricycles, new perambulators, rickshaws and spare parts of all vehicles.	15.00 per 100 kg.
	(f) New tongas and gadda, new thela	10.00 per vehicle.
	(g) New handcart	5.00 each.
	(h) Spare parts of gaddas, thelas, etc. like wheels and other accessories.	1.00 per 100 kg.

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88.	Tools and other accessories of all kinds like hammers, Sand files, screws, phanas, saws, iron nuts, pipes, sand paper, rivets, washers, plass, wrench, nails, gantis, belchas and kasis.	2.00	
<i>Class XIV—Mineral and lubhricating oils</i>			
89.	Petrol, power alcohol.	1.00	per 100 litres.
90.	Kerosene oil powerine.	1.00	per 100 litres.
91.	Lubricating oils.	4.00	per 100 litres.
92.	Diesel oil.	2.00	per 100 litres.
93.	Grease	4.00	per 100 kg.
93-A.	Crude oil, and fuel oils.	2.00	per 100 litres.
94.	All other mineral oils not specified above.	2.00	per 100 litres.
<i>Class XV—Articles used for construction, building, building fittings and burniture.</i>			
<i>(a) Masonry work and equipment:</i>			
95.	Sun dried bricks.	0.50	per 1000
96.	Burnt bricks.	2.00	per 1000
97.	Fire bricks, geri, lime, pando, earth, multani mitti or gachni mitti, chalk, ground stone for cement, plaster of paris and articles made thereof, stone not otherwise separately scheduled, cement, tiles, white lime, italit and glazed earthen-wares, humepipes, stone ware pipes and articles made of stone not otherwise scheduled, fresh or salt water shells, modelling clay and pumic stone including crucibles, emery powder, emery wheels and all kinds of asbestos sheet, packing and broken glass.	1.00	per 100 kg.
97-A.	Fire clay, china clay, quartz stone and gypsum.	1.00	per 100 kg.
98.	Cement, hirmachi and ramraj.	1.00	
99.	Kharia mitti, coke cinder (kalikeri) limenodule (Kankar) including lime stone and bajri, earthen pinjras, river sand, burnt earth (lalkeri) and surkhi (brick dust) including ores, minerals, white and red sand, rough stone including rough mill stone, lime stone.	0.15	
99-A.	Brick ballast (rori).	0.15	
100.	Chilms, kanalies and all kinds of unglazed country earthenwares.	0.15	
101.	Nilab.	0.20	
102.	Marole and articles made thereof, marol chips and marole dust.	3.00	
103.	Glazed tiles for walls and floors.	10.00	
103-A.	Tiles for drains and cement tiles.	1.00	
104.	Sanitary fittings whether made of stoneware, metal, bricks, porcelain, etc.	5.00	
104-A.	Tarfelt (roofing felt)	5.00	

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<i>(b) Wooden material and equipment:</i>			
105.	Wooden sleepers, logs, wooden planks, timber including bamboos, lathies, ballies, serkies and condemned railway sleepers.	1.00	
105-A.	Sarkandas.	0.50	
106.	Ply wood sheets, window panes, glass sheet of all kinds, chicks for doors and windows and other manufactured articles of wood not otherwise specified.	4.00	
107	Superior wooden furniture like table, chair, side rack, table rack shoe rack, bookshelf, sofa sets, tea poy, almirah, hat rack, palang, gauze almirah, wooden tray, wooden box, drawer, cradle, dressing table, curtain hanger, coat hanger, picture frames, frame wood and sun mica.	8.00	
107-A.	Steel furniture.	15.00	
108.	Ordinary furniture like charpai, takhatposh, desk, bench, black board, stool, wooden articles of kitchen equipment.	4.00	
109.	All kinds of furniture made wholly of cane or other such material like pathas, ropes, munj, matting etc. including sanduks, willow, basket.	4.00	
110.	Cane imported as raw material, khas, belting, wooden packing cases, baskets.	1.00	
<i>(c) Paints and Varnishes:</i>			
111.	Varnishes, paints, turpentine, mineral turpentine, linseed oil, glue, polish, dry colours, other material used in distempering and polishing except those scheduled elsewhere.	10.00	
111-A.	Methylated spirit.	2.00	
112.	Rosin and resin.	2.00	
<i>Class XVI—Fuel</i>			
113.	Fuel wood, cowdung (upla), sawdust, charcoal, soft coke and its dust, steam coal and its dust, hard coke, slack coal and brushwood.	0.20	
<i>Class XVII—Miscellaneous</i>			
114.	Dyes, colours, including natural indigo, majithe, maju, hirakasis, lac, shoe polish and sealing wax.	10.00	
114-A.	Kikar bark.	0.50	
115.	Empty bottles, earthen jars, tins, drums and barrels.	2.00	
116.	Cutlery, except otherwise scheduled.	25.00	
116-A.	Crockery and glassware, jars of glass and plastic.	15.00	
117.	All kinds of desi glass bangles, enamel-ware and feeding bottles for infants.	8.00	

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118.	Mica.	0.04	paise per rupee
119.	Rags.	2.00	
120.	Coal tar (not otherwise exempted).	1.00	
121.	Fire arms and arms.	15.00	
122.	Ammunition, gun powder, plating powder and fireworks.	15.00	
123.	All other articles not otherwise exempted and not chargeable under any other head.	15.00	

By order,
P. K. MATTOO,
Secretary.